

How to File a Fuel Tax Refund Claim

Welcome to the Washington State Department of Licensing Prorate and Fuel Tax Services Taxpayer Access Point (TAP). The account information contained in this document is completely fictitious and is intended for instructional purposes only.

Please disable the pop-up blocker settings on your computer to allow pop-ups from the TAP website.

These instructions are for established TAP customers who would like to file a fuel tax refund claim.

The example for these instructions is for a motor fuel account filing a claim for fuel used in a boat. When filing a refund claim for another type of exemption or type of fuel, the required information needed may be different.

These instructions use the average sales tax cost calculation. Your refund amount could be increased or decreased by using actual sales tax rates. An example of a [calculated refund](#) claim is available by clicking link.

Depending on which browser has been set as the default, screen images may appear slightly different than those included in these instructions.

Documents or information that may be needed

- ✓ Fuel invoices for the claim period
- ✓ Equipment list
- ✓ Boat registration number
- ✓ Fuel and mileage records
- ✓ Export Fuel Affidavit
- ✓ Withdrawal records for refrigeration units
- ✓ Tribal membership card
- ✓ Banking information if you are requesting electronic refund
- ✓ Other documents may be requested by Department of Licensing

Instructions to File

Log into Taxpayer Access Point (TAP).

Note: For more information on how to log into your TAP account, see [How to log into TAP](#).

The screenshot displays the Taxpayer Access Point (TAP) interface for the Washington State Department of Licensing. The header includes the TAP logo and the text "Prorate and Fuel Tax Services". The user is logged in as "TEST TESTING" with customer ID "0046013" and a balance of "\$0.00". The interface features a navigation menu on the left, a main content area with tabs for "Accounts", "History", "Messages", and "Letters", and a table of accounts. A red circle highlights the "Account ID" column header, and a red arrow points to the "0046013-RM01" account ID in the table.

Account Id	Account Type	Name	Frequency	Address	Balance	Status
0046013-RA01	Unlicensed Refund	: TEST TESTING	Rfn Monthly	123 STATE AVE NE OLYMPIA	0.00	Active
0046013-RS01	Unlicensed Refund	: TEST TESTING	Rfn Monthly	123 STATE AVE NE OLYMPIA	0.00	Active
0046013-RM01	Unlicensed Refund	TEST TESTING	Rfn Monthly	123 STATE AVE NE OLYMPIA	0.00	Active

Note: For this example a Motor Fuel account has been chosen.

From the Accounts tab, click the **Account ID** hyperlink.

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Unlicensed Refund Motor Fuel

Customer 0046013 Mailing Address [Add](#)

Refund Claimant Monthly 0046013-RM01

My Balance \$0.00

Pending \$0.00

Payment Source [Setup](#)

- I Want To...**
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Periods | [History](#) | [Activity](#) | [Messages⁰](#) | [Letters⁰](#)

[All Periods](#)

Periods from 02-Jul-2016 [Change Date](#) | [Filter](#)

Period	Return Status	Tax	Penalty	Interest	Credits	Balance	Messages
31-May-2018		0.00	0.00	0.00	0.00	0.00	
30-Apr-2018		0.00	0.00	0.00	0.00	0.00	
31-Mar-2018		0.00	0.00	0.00	0.00	0.00	
28-Feb-2018		0.00	0.00	0.00	0.00	0.00	
31-Jan-2018		0.00	0.00	0.00	0.00	0.00	
31-Dec-2017		0.00	0.00	0.00	0.00	0.00	
30-Nov-2017		0.00	0.00	0.00	0.00	0.00	
31-Oct-2017		0.00	0.00	0.00	0.00	0.00	
30-Sep-2017		0.00	0.00	0.00	0.00	0.00	
31-Aug-2017		0.00	0.00	0.00	0.00	0.00	
31-Jul-2017		0.00	0.00	0.00	0.00	0.00	
11 Rows							

Under I Want To.....click **File a Refund Claim**.

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Information

File Your MF Refund Claim

Use this form to file a refund of fuel tax paid for motor fuel used in a tax-exempt manner.

When you file you must:

- File for a whole month at a time. The postmark date will determine eligibility of the claim.
- File a separate claim for each period the fuel tax rate changes or with a different state average fuel cost. This rate is usually changed in January and July each year. For current and previous rates go to: www.dol.wa.gov
- Claim at least 41 refundable gallons. Your total gallons must be rounded to the nearest whole number. Include a copy of your calculations.
- You may use the Gas template or the Diesel template to complete the Invoice table, and then import the table in TAP when filing your claim.

When filing a Washington Power Take-off (PTO) or an IFTA Power take-off (PTO), you may choose to complete the appropriate template and use the Import Tab. You can find the Excel templates here: <http://www.dol.wa.gov/vehicleregistration/ftrefunds.html>

When to Submit This Request

You have 13 months from the date of purchase to file a claim for a refund of the fuel tax.

What You'll Need

- tax-paid invoices or receipts for all gallons claimed in date order with the oldest on top.
- A list of the vehicles or equipment in which the fuel was used.
- Other documentation specific to the use of fuel, where applicable. (Example: Export affidavit, Power Take-off schedule, etc)

Save and Finish Later

Save and Continue

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Note: Read the information provided on this screen to aid in filing for your refund.

Click **Next**.

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Menu Log Off Import

1. Information 2. **Period Selection**

Home **Period Selection**

Back File a separate claim for each period the fuel tax rate changes or with a different state average fuel cost. This rate is usually changed in January and July each year. For current and previous rates go to: www.dot.wa.gov

View Support ID Enter the first month of the period you are claiming

Enter the last month of the period you are claiming

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Rate Type Selection

Unless exempted by law, we deduct use (sales) tax from your refund. We will calculate this deduction using an average fuel cost per gallon and average sales tax rate.

You may choose to have your use tax deduction calculated using the actual cost of fuel and the use tax rate for the fuel. You can find more information on how to calculate this deduction from your refund by clicking here <http://www.dot.wa.gov/vehicleregistration/trefunds.html>. Since your refund amount is sometimes increased and so averages, you may wish to calculate your refunds using both methods before making a determination.

Do you want the state to calculate your refund using average rates? Yes No

Save and Finish Later Save and Continue Cancel Back Next Import

Once you select Yes or No, you cannot change your selection for this claim.

Using the drop down menu:

- Select the **first month** of the period you are claiming.
- Select the **last month** for the period you are claiming.

After reviewing the rate type section, click **Yes** or **No** depending on your choice.

*Note: For this example we selected **Yes**, to allow the state to calculate using average sales tax rates. If you select the actual sales tax calculation, you cannot change back to the average cost computation.*

Click **Next**.

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Section A - Fill in the gallons purchased, gains, and inventory balance for the period. This is the total fuel used for the period.
Section B - Enter the number of gallons for each exemption that applies. For lines marked with an asterisk, a support schedule must be filled in or affidavit is required.
Section C - Enter the number of non-refundable gallons used for the period. This includes the non-refundable gallons used in licensed PTO vehicles.
Section D - This is the total of the refundable and non-refundable fuel used for the period. It should match the total fuel listed on line 5.

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A. Washington tax-paid gallons

1. Beginning physical inventory	<input type="text" value="0"/>
2. Gallons purchased	<input type="text" value="171"/>
3. Gains (non-refundable)	<input type="text" value="0"/>
4. Ending physical inventory	<input type="text" value="0"/>
5. Total gallons used (Add lines 1 through 3, Subtract line 4)	<input type="text" value="171"/>

B. Refundable use of tax-paid gallons

6. Boating WN <input type="text" value="12345"/>	<input type="text" value="171"/>
7. Export*	<input type="text" value="0"/>
8. Housing Authority	<input type="text" value="0"/>
9. Manufacturing, cleaning, dyeing	<input type="text" value="0"/>

Motor fuel used in aircraft:

10. Agriculture	<input type="text" value="0"/>
11. Other – explain <input type="text"/>	<input type="text" value="0"/>
12. Sales/rental of boats/watercraft	<input type="text" value="0"/>
13. Rental equipment	<input type="text" value="0"/>
14. Special transportation needs	<input type="text" value="0"/>

Unlicensed vehicles and off-road equipment:

15. Construction	<input type="text" value="0"/>
16. Farming	<input type="text" value="0"/>
17. Logging	<input type="text" value="0"/>
18. Tribal Fishing	<input type="text" value="0"/>
19. Urban transportation	<input type="text" value="0"/>
20. Washington power take-off*	<input type="text" value="0"/>
21. Other – explain <input type="text"/>	<input type="text" value="0"/>
22. Total refundable gallons (Add lines 6 through 21)	<input type="text" value="171"/>

C. Non-refundable use of tax-paid gallons

23. Licensed vehicles	<input type="text" value="0"/>
24. Unaccountable gain/loss	<input type="text" value="0"/>
25. Other – explain <input type="text"/>	<input type="text" value="0"/>
26. Total non-refundable gallons (Add lines 23 through 25)	<input type="text" value="0"/>

D. Refundable and non-refundable gallons (Add lines 22 & 26, = line 5)	<input type="text" value="171"/>
---	----------------------------------

Save and Finish Later Save and Continue Cancel

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Note: TAP will calculate automatically as you enter information.

Enter required information and Click **Next**.

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Home **Invoices**

Back Use the table to the right to report your Motor Fuel Invoices.

View Support ID You must also attach a photo copy of your invoices. Use the "Add" link on the navigation panel to the left or the link below to add an attachment.

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Invoices

Invoice Number	Invoice Date	Invoice Gallons
12345	05-Apr-2017	100.000
12346	06-Apr-2017	71.000

2 Rows

Total: 171

Attachments

Type	Filename	Size	Description

Invoices must:

- be included for all gallons listed as purchases for the period
- be filed in date order with the oldest on top;
- only be used one time; and,
- include the: name and address of the seller; complete date of sale (month, day, year); type of fuel purchased; number of gallons purchased; price per gallon; and total amount of sale.

Note: If this is your first claim for refund of fuel tax, and you have a bulk inventory tank, please indicate these gallons on line one of the claim. Be sure to include the tank on the first day of the claim period. You may attach the tank on line 2 of the claim form.

Select a file to attach

Type

Description

Choose File No file

Equipment List
Exported Fuel Affidavit
Invoice/Receipt

Save Cancel

Required

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You are required to report your Motor Fuel invoices. Click in the **Invoice Number** field and enter **Invoice Number, Date and Gallons**.

To add an attachment, click on the **Add Attachment** hyperlink:

- Select the file **Type** to be attached from the drop down list.
- Enter a **Description** of the document, for example “April receipts”.
- Click **Choose File**, locate your document on your computer to upload and open.

Click **Save**.

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Invoices

Use the table to the right to report your Motor Fuel Invoices.

You must also attach a photo copy of your invoices. Use the "Add" link on the navigation panel to the left or the link below to add an attachment.

[Add Attachment](#)

	Invoice Number	Invoice Date	Invoice Gallons
✖	12345	05-Apr-2017	100.000
✖	12346	06-Apr-2017	71.000
			Total:
			171

2 Rows

Attachments

	Type	Filename	Size	Description	
	Invoice/Receipt	April receipts.pdf	243	April receipts	Remove

Invoices must:

- be included for all gallons listed as purchases for the period
- be filed in date order with the oldest on top;
- only be used one time; and,
- include the: name and address of the seller; complete date of sale (month, day, year); type of fuel purchased; number of gallons purchased; price per gallon; and total amount of sale.

Note: If this is your first claim for refund of fuel tax, and you have a bulk inventory tank, please indicate these gallons on line one of the claim. Be sure to include the image of the tax paid invoices which total at least the number of gallons you have in the tank on the first day of the claim period. You may attach the invoices for the inventory when you attach the image of the invoices to cover the purchases on line 2 of the claim form.

Save and Finish Later
Save and Continue
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Note: You can see the attachment was added, you can have multiple attachments.

After adding all attachments, click **Next**.

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Refund Calculations

		Sales Taxable	Sales Tax Exempt	Actual Sales Tax
	Refundable Gallons	171	0.00	0.00
Avg Gallon Cost	2.58	Total Cost	441.18	
State and Federal fuel taxes	0.678	Total Fuel Tax	116.94	
		Net Cost	325.24	
WA Fuel Tax Rate	0.494	Gross Refund	0.00	0.00
		Total Gross Refund	84.47	

Save and Finish Later

Save and Continue

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Your refund calculations are displayed, if corrections are needed use the back button to make necessary changes, if accurate click **Next**.

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	Sales Taxable	Actual Sales Tax
Sales Tax Rate	0.0820	
Sales Tax	26.67	0.00
Coastal Protection		1.71
Aviation Gas Tax		0.00
Total Deductions		28.38

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Your deductions are displayed, if corrections are needed use the back button to make necessary changes, if accurate click **Next**.

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Review & Submit

You have entered all the required information for your refund claim. If the information below is correct click submit to complete your claim.

Date Received	03-Jul-2018	Total Gross Refund	84.47
Beginning Month	April, 2017	Total Deductions	28.38
Ending Month	May, 2017	Net Refund	56.09

Preparer's name

Preparer's Telephone Number

Comments

Save and Finish Later

Save and Continue

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Note: The comment box provides you the opportunity to add additional information about your claim.

Your net refund amount is displayed on this screen.

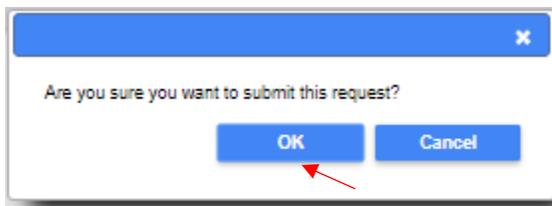
Enter **Preparer's name**, **Telephone Number**, and click **Next**.

On the Refund Options screen, if you click **Electronically** you will be required to enter your banking information as displayed in the example above.

Note: You can select to save this bank information as your default or choose to re-enter the information each time you submit a claim.

If you click **Paper Check**, no information is required and a check will be mailed to the address on file.

After selecting your refund options, click **Submit**.



A pop up screen will appear, asking you to confirm your request by clicking **OK**.

You must click **Submit** for your claim to be processed.

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Menu Log Off **Your request has been submitted.**
 Your confirmation number is 1-878-114-818.
 Home If you submit a Return after 5:30pm PST, it may not post to your account until the following day.
 Back If you make a Payment after 5:30pm PST, it may not post to your account until the following day.
 View Support ID A copy of this confirmation message has been sent to your email address. To ensure your emails from Washington State Department of Licensing are received, please set your email filter to allow messages from dol.wa.gov.

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Note: Electronically filed refunds can take up to 30 days to process.

This concludes our instructions. Thank you

If you need further assistance, please contact our office:

- Unlicensed Refund Accounts, please call 360-664-1838 or email UnlicensedRefunds@dol.wa.gov.